

056 - EMPLOYEE BENEFITS

Operational Summary

Description:

Employee Benefits administers a wide variety of self-funded benefits and group insurance plans for County employees, retirees and their dependents.

Strategic Goals:

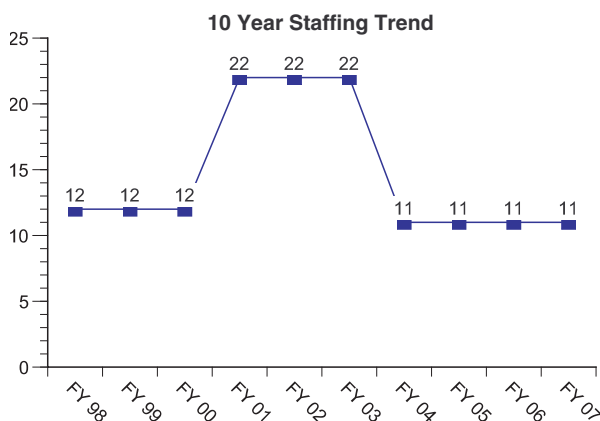
- The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

FY 2005-06 Key Project Accomplishments:

- The enhanced Benefits Center Web Site was implemented with two new web tools: Select-a-health plan and the Health Care Advisor.
- A new benefits communications campaign was introduced for the annual benefits Open Enrollment with good success.
- A Loan Program for the 457 and 401(a) plans was implemented effective January, 2006.
- An Internal Revenue Code 415 Replacement Plan was established so that OCERS pension distributions are in compliance with IRC plan limits.

Employee Benefits - Employee Benefits designs, implements and administers a wide variety of self-funded benefits and insurance plans for County employees, retirees and their dependents.

Ten Year Staffing Trend:



At a Glance:

Total FY 2005-2006 Actual Expenditure + Encumbrance:	1,372,358
Total Final FY 2006-2007	2,651,179
Percent of County General Fund:	0.0901898%
Total Employees:	11.00

Ten Year Staffing Trend Highlights:

- Employee Benefits implemented the County of Orange Benefits Center on January 1, 2003. The Benefits Center allows employees and retirees to access their benefits information via the Web Site and/or the Benefits Center Toll-Free Benefits Resource Line resulting in streamlined administration and enrollment of the Employee Benefits functions. As a result, one position was deleted mid-year of FY 02-03 and 10 positions were deleted in the FY 03-04 budget.
- For FY 1996-97 through FY 1999-2000, the number of Employee Benefits positions were lower due to the majority of the employees were Auditor-Controller employees.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

Changes Included in the Base Budget:

The Health and Wellness Initiative is being included in the Recommended Base Budget. The Board approved this strategic priority in December 2005 to promote Countywide Wellness for all employees.

Final Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual Exp/Rev	Budget As of 6/30/06	Actual Exp/Rev ⁽¹⁾ As of 6/30/06		Actual Amount	Percent
Total Positions	11	11	11	11	0	0.00
Total Revenues	1,987,816	991,454	1,119,282	1,332,471	213,189	19.05
Total Requirements	3,784,769	2,151,678	1,347,687	2,651,179	1,303,492	96.72
Net County Cost	1,796,953	1,160,224	228,405	1,318,708	1,090,303	477.36

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Employee Benefits in the Appendix on page A63

056 - Employee Benefits

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual Exp/Rev	Budget As of 6/30/06	Actual Exp/Rev ⁽¹⁾ As of 6/30/06	Final Budget	Actual Amount	Percent
Charges For Services	\$ 927,591	\$ 941,454	\$ 968,718	\$ 1,180,858	\$ 212,140	21.90%
Miscellaneous Revenues	1,060,225	50,000	150,564	151,613	1,049	0.70
Total Revenues	1,987,816	991,454	1,119,282	1,332,471	213,189	19.05
Salaries & Benefits	882,130	1,085,494	993,614	1,187,318	193,704	19.49
Services & Supplies	7,250,365	3,765,912	3,019,709	5,503,409	2,483,700	82.25
Intrafund Transfers	(4,347,726)	(2,699,728)	(2,665,636)	(4,039,548)	(1,373,912)	51.54
Total Requirements	3,784,769	2,151,678	1,347,687	2,651,179	1,303,492	96.72
Net County Cost	\$ 1,796,953	\$ 1,160,224	\$ 228,405	\$ 1,318,708	\$ 1,090,303	477.36%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.